

EXHIBIT E

B 210A (Form 210A) (12/09)

**United States Bankruptcy Court
Southern District of New York**

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (SCC)
(Jointly Administered)

PARTIAL TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the partial transfer, other than for security, of the claim referenced in this evidence and notice.

VÄRDE INVESTMENT PARTNERS, L.P.

CITIGROUP FINANCIAL PRODUCTS INC.

Name of Transferee

Name of Transferor

Name and Address where notices to transferee should be sent:

Värde Investment Partners, L.P.
8500 Normandale Lake Blvd, Suite 1500
Minneapolis, MN 55437
Fax: 952-893-9613
Attention: Edwina Steffer

Court Claim # (if known): 15922
Amount of Claim Transferred: \$6,000,000.00 (as allowed)
Date Claim Filed: 9/17/09
Debtor: Lehman Brothers Holdings Inc.

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

VÄRDE INVESTMENT PARTNERS, L.P.

By: Värde Investment Partners G.P., LLC, Its General Partner

By: Värde Partners, L.P., Its Managing Member

By: Värde Partners, Inc., Its General Partner

By:  **Todd B. Jelen**
Managing Director
Name of Transferee/Transferee's Agent

Date: 6-17-14

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

Acknowledged and Agreed:

CITIGROUP FINANCIAL PRODUCTS INC.

By: _____
Name of Transferor/Transferor's Agent

Date: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

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By: Värde Partners, L.P., Its Managing Member
By: Värde Partners, Inc., Its General Partner

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Acknowledged and Agreed:

CITIGROUP FINANCIAL PRODUCTS INC.

By: 
Name of Transferor/Transferor's Agent

Date: 6-17-14

Brian S. Broyles
Authorized Signatory

EVIDENCE OF PARTIAL TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court")
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. (the "Debtor")
Case No. 08-13555 (SCC) (Jointly Administered) (the "Case")

Proof of Claim Number 15922

CITIGROUP FINANCIAL PRODUCTS INC., and its successors and assigns ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

VÄRDE INVESTMENT PARTNERS, L.P.

and its successors and assigns ("Buyer"), all right, title and interest in and to Proof of Claim Number 15922, solely to the extent of \$6,000,000.00, (the "Claim") against Debtor in the Case in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Partial Transfer of Claim by its duly authorized representative dated June 17, 2014.

CITIGROUP FINANCIAL PRODUCTS INC.

VÄRDE INVESTMENT PARTNERS, L.P.

By: 
Name: _____
Title: **Brian S. Broyles**
Authorized Signatory

By: Värde Investment Partners G.P., LLC, Its General Partner
By: Värde Partners, L.P., Its Managing Member
By: Värde Partners, Inc., Its General Partner

By: _____
Name: _____
Title: _____

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Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. (the "Debtor")
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By: Värde Partners, L.P., Its Managing Member

By: Värde Partners, Inc., Its General Partner

By: _____
Name:
Title:

By:  _____
Name: **Todd B. Jelen**
Title: **Managing Director**